

**EITC and Child Credit Outlays**  
**CBO March 2005 Baseline**

	Fiscal Years (\$millions)											
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Total EITC Outlay	33,135	33,508	34,424	34,883	34,946	35,492	35,742	35,913	32,382	32,511	32,719	32,792
Caseload (millions)	19.0	19.0	19.0	19.0	19.0	19.0	18.5	18.5	16.0	16.0	15.5	15.5
Maximum Credit (family with two children)	4,204	4,300	4,400	4,524	4,608	4,704	4,808	4,916	5,024	5,132	5,248	5,360
Child Credit Outlays	8,852	14,570	13,908	12,825	12,705	12,481	12,223	11,942	845	820	809	779
Maximum Credit (per child) 1/	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	500	500	500	500
Combined Outlays	41,987	48,078	48,332	47,708	47,651	47,973	47,965	47,855	33,227	33,331	33,528	33,571

**NOTES:**

Outlays depict the refundable portions of the credits (the amount in excess of tax liability).

The majority of outlays in each fiscal year reflect payments made for the prior tax year.

1/ The maximum credit shown is for the prior tax year. For example, the maximum credit for tax year 2004 is listed in the fiscal year 2005 column.

**Outlay Effects of the Revenue Provisions Contained in the President's 2006 Budget**  
in millions of dollars

Fiscal Year	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2005-2015
Clarify eligibility for child related tax benefits	-5	-98	-99	-101	-103	-105	-100	-102	-104	-105	-107	-1,029
Extend EGTRRA and JGTRRA	0	0	0	0	0	0	-82	15,671	15,756	15,743	15,564	62,652
Total	-5	-98	-99	-101	-103	-105	-182	15,569	15,652	15,638	15,457	61,623